

**Charity Number: 1003589**

**THE ENFIELD COUNSELLING SERVICE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

# THE ENFIELD COUNSELLING SERVICE

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# THE ENFIELD COUNSELLING SERVICE

## TRUSTEES AND ADVISERS YEAR ENDED 31ST DECEMBER 2022

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**Registration Number:** 1003589

**Address:** 1A London Road, Enfield, EN2 6BN

**Trustees:** Julia Watson  
Patrick Madigan – resigned 1 July 2023  
Christopher Dobson – resigned 30 June 2022

**Independent Examiner:** S.J.Hertzberg Esq  
Chartered Accountant  
18 Glebelands Avenue  
London  
E18 2AB

**Bankers:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JQ

**Constitution Adopted 10<sup>th</sup> November 1990 amended 7<sup>th</sup> June 1991**

# THE ENFIELD COUNSELLING SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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The trustees present their annual report for the year ended 31st December 2022 which have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. A copy of these accounts have been filed with the Charity Commission.

### **Our Aims and objectives**

The principal purpose of the Charity is to relieve persons living or working in the London Borough of Enfield and the adjoining neighbourhood who are suffering from mental or emotional distress by the provision of a counselling service and in addition to educate and train persons in the principles and practice of counselling.

The aim of the charity is to provide counselling and psychotherapy on an affordable basis to people with emotional, psychological and relationship problems. To provide high quality professional training to equip counsellors to work safely in institutions or in independent practice.

### **Structure, Governance and Management**

The charity operates under its constitution which was adopted 10 November 1990. The charity is run by an Executive and Advisory Committee who also act as the charity trustees, meeting at least three times a year. The committee consists of two officers and up to six additional persons.

The committee members annually review the risks the charity faces. Those identified are statutory rules regarding the safety of its operations and adherence to relevant standards affecting the services supplied by the charity. These are ameliorated by the charity being affiliated to the Westminster Pastoral Foundation together with formulating appropriate policies which are regularly reviewed and updated as necessary.

### **Review of activities**

The majority of the charity's income is derived from fees for the provision of counselling services and training. The results for the period are set out on page 6 to the accounts.

During the financial year, the charity moved to new premises and incurred increased costs both one off and recurring that had to be absorbed from reserves.

In the new academic year, ending 31/08/2023, additional income streams were added to the core activities and coupled with the restructuring of training costs, has allowed us to operate on a small deficit. Additional training courses will be added in the foreseeable future, to further increase revenue which should enable the charity to generate surpluses moving forward.

### **Achievement and performance**

After moving into new Premises at London Road in September 2021, the newly refurbished offices opened for counselling in April 2022, and for in person training in September 2022.

We offer courses at four levels: Six Week Introduction To Psychodynamic Counselling, One Year Certificate in Psychodynamic Counselling, Three Year Diploma In Psychodynamic Counselling, and the advanced level Diploma in Psychodynamic Psychotherapy.

# THE ENFIELD COUNSELLING SERVICE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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During 2022 the Centre conducted 136 appraisals of new clients, adding 108 new clients, and averaging approximately 125 current clients throughout the year.

As of December 31<sup>st</sup> 2022 there were 46 students and trainees, and 24 qualified counsellors

### **Financial review and reserves**

The majority of the charity's income is derived from fees for the provision of counselling services and training. Incoming resources generated £237,539 (2021 £264,791). Net deficit for the year amounted to £24,319 (2021 £28,703 surplus). At the end of the financial year reserves were £67,709 (2021 £92,028). The adequacy of the reserves is reviewed twice a year by the Trustees to ensure they meet the charity's requirements.

### **Executive and Advisory Committee Members**

The Trustees are appointed under the relevant terms of the charity's constitution. The Executive and Advisory committee is responsible for the day to day management of the charity.

### **Trustees' responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities 2011 Act, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE ENFIELD COUNSELLING SERVICE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**Approved by the Trustees and signed on their behalf by:**

**Julia Watson  
Trustee**

**Approved on: 30 October 2023**

## **INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF THE ENFIELD COUNSELLING SERVICE**

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 5 to .

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### **Other matters**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the Financial Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended practice issued on 1 April 2015 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with The Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**S. Hertzberg ACA**  
Chartered Accountant  
18 Glebelands Avenue  
LONDON  
E18 2AB  
**Date:** 30 October 2023

**THE ENFIELD COUNSELLING SERVICE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>INCOME</b>		
<b>Income from charitable activities</b>		
Fees from clients for counselling services	94,887	100,460
Fees for training	129,917	147,789
Fees for miscellaneous services	9,384	5,881
<b>Income from generated funds</b>		
Fund raising activities	3,009	10,650
Interest on cash deposits	342	11
	<hr/>	<hr/>
<b>Total income</b>	237,539	264,791
	<hr/>	<hr/>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff costs	60,444	47,092
Training costs	69,941	77,222
Fees payable	13,468	7,871
Supervision costs	63,604	62,135
Rental costs and rates	22,601	14,483
Subscriptions	1,868	751
Printing, postage and stationery	3,456	486
Legal fees	-	4,935
Insurance	2,763	2,572
Telephone	718	755
General expenses	1,961	3,394
Cleaning	2,761	2,355
Repairs	3,856	1,460
Bank charges	484	929
Depreciation	408	-
Advertising	1,338	250
Governance costs (note 6)	<u>12,187</u>	<u>9,398</u>
Total expenditure	261,858	236,088
	<hr/>	<hr/>
<b>NET (DEFICIT)/INCOME FOR THE YEAR</b>	(24,319)	28,703
<b>Reconciliation of funds</b>		
At 1st January 2022	92,028	63,325
	<hr/>	<hr/>
<b>At 31st December 2022</b>	<u>67,709</u>	<u>92,028</u>
	<hr/>	<hr/>

*The attached notes on pages 8 to 10 form part of these financial statements.*

# THE ENFIELD COUNSELLING SERVICE

## BALANCE SHEET AS AT 31ST DECEMBER 2022

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>	2	1,500	1,079
<b>CURRENT ASSETS</b>			
Debtors – due within one year	7	72,858	69,757
Debtors – due over one year		9,125	9,125
Cash at bank		94,173	120,702
		—————	—————
		176,156	199,584
<b>Creditors - falling due over one year</b>	8	109,947	108,635
		—————	—————
<b>NET ASSETS</b>		66,209	90,949
		—————	—————
		67,709	92,028
		=====	=====
<b>REPRESENTED BY:</b>			
Unrestricted general fund		67,709	92,028
		—————	—————
<b>TOTAL FUNDS</b>		67,709	92,028
		=====	=====

The financial statements were approved by the trustees and signed on their behalf by:

**Trustee: Julia Watson**

**Approved on: October 2023**

*The attached notes on pages 8 to 10 form part of these financial statements.*

# THE ENFIELD COUNSELLING SERVICE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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### 1. ACCOUNTING POLICIES

In preparing the financial statements the following accounting policies have been complied with:

- a) Basis of preparation - The financial statements have been prepared in accordance with the charity's governing document, the Charities act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts in these statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

The Enfield Counselling Service meets the definition of a public benefit entity under FRS 102.

- b) Going concern – after making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- c) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Computer equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

- d) Fees for counselling services are included on a receivables basis.
- e) Fees for training are included on an accruals basis.
- f) Bank interest receivable is included in the Statement of Financial Activities on an accruals basis.
- g) All expenditure is included in the Statement of Financial Activities on an accruals basis.
- h) General funds are surpluses arising from fees and other incoming resources receivable or generated for the objects of the charity for use without any specified purpose.

# THE ENFIELD COUNSELLING SERVICE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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### 1. ACCOUNTING POLICIES – con't

i) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

j) Financial instruments – the charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 2. FIXED ASSETS

	<b>Computer Equipment</b>
	£
Cost – brought forward	1,079
Additions	<u>829</u>
Cost – carried forward	<u>1,908</u>
Accumulated depreciation	
Charge for year and carried forward	<u>408</u>
Net book value – at 31 December 2022	<u>1,500</u>
Net book value – at 31 December 2021	<u>1,079</u>

### 3. TAXATION

The charity is registered and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

### 4. REMUNERATION OF TRUSTEES

No remuneration or expenses were paid to the Trustees who served during the year.

### 5. STAFF COSTS

No employee received emoluments of over £60,000 during the year (2021 £nil). There was one full time staff member (2021: one) and two part time staff (2021:2) plus external advisors.

### 6. ANALYSIS OF SUPPORT COSTS

	<b>Total</b>	<b>Charitable Activities</b>	<b>Governance costs</b>
	£	£	£
Rent, rates and service charges	25,112	22,601	2,511
Fees	16,428	13,468	2,960
Staff costs	67,160	60,444	6,716
	—————	—————	—————
	108,700	96,513	12,187
	=====	=====	=====

# THE ENFIELD COUNSELLING SERVICE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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<b>7. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Due within one year:		
Prepayments and accrued income	72,858	69,757
	=====	=====
Due over one year:		
Other debtor	9,125	9,125
	=====	=====
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>8. CREDITORS: Amounts falling due within one year</b>		
Accruals and deferred income	93,161	97,800
Other creditors	16,786	10,835
	=====	=====
	109,947	108,635
	=====	=====
<b>9. RELATED PARTY TRANSACTIONS</b>		

During the year one of the trustees donated £Nil (2021: £9,125) to the charity.